Road Fund	Nemes/ Fleming	The Commission recommends that the state transportation funding model be revised to more properly recognize population and areas of economic development in its road funding determinations. One way that this could be done that has already been proposed in Frankfort is to protect the current amounts for counties and cities and then to amend the funding model for dollars over and above the current receipts. For example, the first \$850 million in the Road Fund would be distributed based on the current model and any amounts received above \$850 million would be distributed based on a new formula with the above-referenced goals in mind.
Road Fund	Fowler	The Fifth's Formula should be revised to have a fairer distribution of funds. Currently it is lop-sided and does not allocate near enough to Metro considering the fact it was set up almost 80 years ago. Metro should have a larger share of those funds. State roads should be funded according to need instead of this antiquated Fifth's Formula. Also, with so many electric vehicles on the road, the wear and tear on our roadways is not reflected in the gas tax. There should be some way to tax maintenance costs for electric vehicles. I also see the time it takes for KYTC, District 5 road projects to be approved and move into the construction phase, a big issue. Louisville is the largest city in Kentucky, yet because of the lack of staff the caseloads in District 5 are backlogged. What can we do to eliminate the backlogs? How can we get more staff in District 5? We also need KYTC to go back to cutting the ramps to interstates 4 times during the cutting season. Reducing the number of cuttings 10 years ago was a very bad idea which allowed Johnson grass to get a strong hold in the ground and now it's totally out of control with some areas over 6ft tall by the time it is cut. Of course, KYTC do not hear the complaints, we do. Planning: Get KRS to give local planning commissions more leeway when weighing in on development cases, using findings
Road Fund	Butler	of facts in the deliverations to approve or deny. · Ask the state to update the formula for the road fund which was designed in the 1940's. The formula is currently 1/5 rural population, 1/5 rural miles, 2/5 rural land area and 1/5 distribution. Louisville needs a greater share of the road fund than it currently receives to help not only with road maintenance but also for road redevelopment to keep up with development inthe area. · At one public hearing we heard from many that the roads were not keeping up with development – the roads they were referring to are

		state roads. Ask the state to allocate monies on need and not
		necessarily the formula created in the 1940's.
Road	Butler	Formula Road Funding: Update the state road fund formula of the
Fund		5ths (designed in the 1940s). The current formula favors rural and
		automobile-focused projects and does not really help with urban
		projects – especially if transit, bike/ped, etc facilities are involved.
Road	Somervell	Modernize Infrastructure Funding & Road-Aid Allocation
Fund		As a critical coordination and manufacturing hub, Greater Louisville
		relies heavily on a reliable, high-quality network of bridges and roads
		to support economic development and growth. To maximize the
		impact of recent increased infrastructure investment, the General
		Assembly must modernize the road-fund allocation formula that
		Kentucky has used to allocate gas tax revenues since 1948 to more
		accurately account for lane mileage, traffic counts, and population
-	01	growth.
Econ.	Shoenberger	The General Assembly to consider/create/revise/broaden the current
Dev.		KDI development incentives to include development and business
Incentives		attraction incentives for corporate relocation to attract companies in
		non-manufacturing sectors. This should be supplemental to existing
		manufacturing incentives to ensure Kentucky can continue to attract manufacturing to the state.
Econ.	Shoenberger	Extend 5 year property tax moratorium to 15 – 20 years for
Dev.	Silveriberger	redevelopment projects and large capital projects in excess of a
Incentives		specific amount, let's say in excess of \$10 or \$20 million.
moonavoo		Expand property tax abatement to include non-manufacturing
		projects with a greater emphasis on cities with an urban core and
		specifically Louisville.
Econ.	D 41	
	Butler	Affordable House Production: a. Enact a State Affordable Housing
Dev.	Butler	Affordable House Production: a. Enact a State Affordable Housing Tax Credit that provides \$20 million in annual credits for ten years to
	Butler	
Dev.	Butler	Tax Credit that provides \$20 million in annual credits for ten years to
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Dev. Incentives Econ. Dev.		Tax Credit that provides \$20 million in annual credits for ten years to spur the development of multi-family and single-family affordable housing. This tax credit funding would be equally divided for urban and rural housing development, as well as multi-family and single-family homes. b. Tax credit should have bonuses for: infill development (including conversions from commercial to residential); This would make it easier for developers to build dense walkable neighborhoods and increase the tax paying population in the highest taxed areas; transit-oriented development and homeownership opportunities (whether single-family or condos) Incentives The Kentucky Business Investment (KBI) program is a critical
Dev. Incentives		Tax Credit that provides \$20 million in annual credits for ten years to spur the development of multi-family and single-family affordable housing. This tax credit funding would be equally divided for urban and rural housing development, as well as multi-family and single-family homes. b. Tax credit should have bonuses for: infill development (including conversions from commercial to residential); This would make it easier for developers to build dense walkable neighborhoods and increase the tax paying population in the highest taxed areas; transit-oriented development and homeownership opportunities (whether single-family or condos) Incentives

regions. Business services and technology companies, on average, provide higher paying jobs than other industries in Kentucky and throughout the nation. However, these companies generally do not incur eligible costs required to participate in the KBI program, which currently requires at least a \$100,000 investment in property acquisition and building improvements or start-up costs. High-paying companies are investing less in physical property and office equipment and more in intangible technologies, software licensing fees, and workforce training opportunities. The structure of the KBI program, as established in KRS 154.32-010 (18) and KRS 154.32-010 (42), does not allow these technology and business services companies to participate in the incentive process and does not account for costs associated with the future of work and remote work world. This omission puts the Commonwealth at a disadvantage when competing for high paying jobs in these sectors. GLI recommends that the General Assembly amend the KBI statutes to include recurring software subscriptions or licensing fees and the initial software and licensing costs associated with each new full-time job created as eligible costs to qualify for the incentive program. Making these changes to the KBI program would position Kentucky to compete for high paying job growth, allow us to scale our homegrown companies and small businesses, and attract cuttingedge enterprises. By extension, these changes will also help Kentucky to retain our developing talent and establish Louisville as a regional hub for tech companies. The General Assembly should create incentives for the conversion of

Econ. Sh Dev. Incentives

Shoenberger

The General Assembly should create incentives for the conversion of existing office buildings into multi family and retail functions. This should also include grocery stores (high priority) to address urban food desert conditions. Should create a downtown neighborhood. The General Assembly and Metro Louisville should consider revising current development requirements for suburban and unincorporated multi-family housing developers to be required to provide a traffic and infrastructure study as part of the zoning and approval process for any development over 100 units (even if this is phased plan where 100 will eventually be built) to show the impact to the surrounding neighborhood/area. This should also include some formulary where the developer would be required to participate in a pre-determined percentage of the road, sidewalk and infrastructure expense is the study determines that additional services are required to accommodate the new development.

TARC Nemes/ Fleming

The Commission notes that discussions have been ongoing concerning TARC. The Commission recognizes that tax income to the agency has risen an inflation adjusted \$32 million or 38 percent while ridership has decreased by 65 percent with buses in circulation

		decreasing by 23 percent. The Commission further finds that a great deal of the Metro area does not receive services from TARC. And while conversations have occurred, the Commission is not prepared to recommend policy changes at this time. However, the Commission recommends that the Metro Council study issues related to TARC to make necessary and substantial improvements.
TARC	Butler	TARC Funding: To create financial stability once federal COVID-19 injections have elapsed (this is what is driving the increased revenues identified by Coomes), state should systematically and formulaically fund TARC (as Indiana does) rather than fund through discretionary dollars. State constitution currently bans using road funds for transit. Increased, stable funding would allow TARC to be more proactive and holistic with route planning.
TARC	Butler	TARC: Refine priorities in current TARC strategic plan to identify key potential users and consider route redesigns to align with shifts in population and needs of new job centers (e.g. creation of routes that move east-west through county).
EMS	Arthur	RECOMMENDATION: ADDRESS ROOT CAUSES OF EMERGENCY MEDICAL SERVICES
EMS	Butler	The fire districts have worked out responding to emergencies among themselves perhaps we allow them to work out something for EMS as well? With EMS as a stand alone for Metro, perhaps this is an opportunity to explore putting it back under fire? Encourage the suburban fire districts to charge for runs when there is no transport. Currently only Metro charges for runs when there is no transport. As we heard testimony from both Metro Safe and St. Matthews Fire/EMS residents have gotten very good at calling 911 when an ambulance is not needed. Perhaps a public service campaign on when to call 911 and when to go to an urgent care center. With a large community campaign it may cut back on unnecessary runs and use of resources.
Taxing Authority	Nemes/ Fleming	The Commission recognizes that local governments, including Louisville Metro and the suburban cities in Jefferson County, are restricted in their ability to levy a diversity of taxes to both meet the needs of their citizens and to incentivize economic development. Currently local governments are largely dependent upon property and occupational taxes. The Commission believes a more diverse tax structure is desirable to meet the citizens' needs. Therefore, the Commission encourages the General Assembly to present a constitutional amendment to allow local government to levy a sales tax. The Commission further encourages the General Assembly to ensure that this does not result in an overall increase in taxes, but that it, rather, results in an offsetting or diversification of taxes to

		encourage economic development and fairness in the payment of taxes.
Taxing Authority	Nemes/ Fleming	The Commission is concerned about the stacking of occupational taxes among jurisdictions. To that end, the Commission recommends that the General Assembly require a sharing of occupational taxes between jurisdictions that levy one. For example, if Louisville Metro charges a 1.9 percent occupational tax and Jeffersontown charges a 1 percent occupational tax, then the taxpayer should pay the higher amount only and the two jurisdictions should share the tax revenues.
Taxing Authority	Fowler	If KRS would allow us to tax or impose fees to restaurants or other services entities that affect mostly visitors, with proceeds not going to the Convention/Visitors Bureau, it would help in the deficit we are seeing in the USD.
Taxing Authority	Butler	Local Tax Control: Transfer local tax code from constitutional to statutory: amend Section 181 of Constitution of Kentucky to give local governments more flexibility to implement diverse revenue options. This would help Louisville Metro Government address many of the issues raised by the 314 Commission.
Taxing Authority	Butler	Allow Urban Areas a greater flexibility in the tax structure and user fees to pay for quality of life expenditures. Perhaps a restaurant tax that is not tied to convention and visitor bureaus.
Taxing Authority	Somervell	Section 181 of the Kentucky Constitution only permits the General Assembly to delegate to local governments a small number of revenue options, including property, occupational, and a few fees and license taxes. City and county governments in the Commonwealth need increased flexibility to design local revenue systems that capitalize on community diversity and create an economically competitive environment. Not only will a constitutional amendment to make this change increase economic development and improve community services, it will also make Kentucky more competitive with our surrounding states by allowing us to move away from a system that taxes productivity instead of consumption.
Taxing Authority	Nemes/ Fleming	[PLACEHOLDER – NEEDS WORK] The Commission recommends that no jurisdiction should be able to annex or incorporate an area with a business with more than 200 full-time employees. (Trying to protect big employers from annexation for the purpose of grabbing taxes.)
Govt. / Boards Structure	Arthur	Prior to creating a new suburban city or annexing to join a suburban city, residents must be informed about their option to join the Urban Services District or create a new services district. Louisville Metro Government must designate a city department responsible for responding to inquiries about service districts.

		The department must have and display office hours, an address, a phone number, and an email address on its website. The department must have thorough information about how to join existing service districts, how to create a new service district, how to annex into a suburban city, and how to privately contract for services as an unincorporated area. The information must include financial impact on the constituents as well as services provided from the various service options. (See attached research) RECOMMENDATION: SUBURBAN CITY AND METRO COUNCIL STAFF SUPPORT & URBAN SERVICES DISTRICT TRANSPARENCY
Govt. / Boards Structure	Butler	Service districts: Encourage the creation of taxing service districts rather than incorporating new cities: a. A service district could consolidate and negotiate better solid waste contracts for unincorporated areas, for less taxes than creating a new city. b. Service district: expansion of a service district requires a petition signed by the majority of the registered voters as of the last election in the new territory to be included. Must not adversely affect an existing city or special district. Metro Council must approve the expansion. c. Other option is Addition to USD: Area does not need to be contiguous to USD, can be proposed by Metro council or via petition by the voters of the precinct. Then would have to pass by vote on a ballot.
Govt. / Boards Structure	Arthur	Prior to creating a new suburban city or annexing to join a suburban city, residents must be informed about their option to join the Urban Services District or create a new services district. Louisville Metro Government must designate a city department responsible for responding to inquiries about service districts. The department must have and display office hours, an address, a phone number, and an email address on its website. The department must have thorough information about how to join existing service districts, how to create a new service district, how to annex into a suburban city, and how to privately contract for services as an unincorporated area. The information must include financial impact on the constituents as well as services provided from the various service options. (See attached research) RECOMMENDATION: SUBURBAN CITY AND METRO COUNCIL STAFF SUPPORT & URBAN SERVICES DISTRICT TRANSPARENCY
Govt. / Boards Structure	Nemes/ Fleming	The Commission recognizes that Louisville Metro is a large and diverse community with varied interests. Furthermore, the Commission recognizes that there have been and continue to be population shifts and trends that have not been accounted for. To that end, the Commission recommends that all

Govt. / Boards Structure	Butler	Boards and Commissions have geographic and political diversity. The Commission strongly believes that all areas of the community are entitled to representation when taxes are paid and/or services are provided across the county. • Update KRS to allow local planning commissions flexibility when reviewing cases and coming up with findings of fact to approve or deny a case. • The density of the urban area - aka USD - is still very high therefore more services are used at a smaller per capita ratio than outside of the USD. This is nothing that we can change – however, flexibility in revenue generating is a possible solutions
Govt. / Boards Structure	Somervell	Planning and Zoning Land development and redevelopment strongly supports economic growth, job creation, housing affordability, improved quality of life, and urban density. While many decisions regarding land development and redevelopment policy are made locally, the General Assembly can and should play a positive role in promoting pro-growth policies, including: - Enacting a state workforce housing credit to make affordable housing projects more financially feasible for the private sector. - Restructuring statutory language on TIF financing to make it more accessible to developers by lowering the minimum investment threshold required to qualify for financing, raising the cap on multiuse projects, or allowing developers to access more TIF financing upfront. - Aligning state economic development incentives with federal programs such as Opportunity Zones, New Market Tax Credits, and Renewable Energy Incentives to support business development in these areas.
Govt. / Boards Structure	Nemes/ Fleming	The Commission recommends that the Louisville Metro Consolidated Local Government move to nonpartisan elections.
Govt. / Boards Structure	Jones	The public meetings held by the commission revealed deep divisions across the broad Louisville community. The sense of being left out of important decisions, not receiving paid-for services. being taken for granted and disrespected, not having a voice in important decisions was pervasive, west to east, south to north. We take pride in our neighborhoods, which, outside the boundary of the former city, are the suburban cities and residential developments in the formerly unincorporated areas of the county. Increasingly, however, residents' frustrations at poor services, the failure of state and local governments to address their concerns, and the corrosive effects of hardening political and social divisions have combined to

		reduce the ability of the consolidated government's system of
		representation to address, let alone solve, major concerns of and
		issues confronting county residents. To promote comity and greater
		consensus in addressing the concerns and needs of county
		residents, Metro Council should be restructured to be comprised of 6
		members to be elected at-large by all residents of the county, the
		remaining 18 members to be elected by district each containing as
		near as possible an equal number of residents.
Misc.	Nemes/	The Commission acknowledges that Louisville Metro Police
	Fleming	Department services are not adequately provided
		across the county. For example, there is one LMPD police officer for
		every 2,887 residents in Division 8 (eastern Jefferson), one LMPD
		police officer for every 1,051 residents in Division 3 (southwestern
		Jefferson), and one LMPD police officer for every 374 residents in
		Division 1 (downtown/west Jefferson). While the Commission
		understands policing decisions are difficult and complex, it must be
		acknowledged that there are wide areas of the county that are simply
		not receiving police services that their tax dollars pay for. The
		Commission acknowledges that many of these
		underserved areas have contracted with other police departments or
		with off-duty police officers to provide police services their tax dollars
		should already be providing them. Other underserved areas have
		created an additional police department to provide policing services
		their tax dollars should already be providing them. With that in mind,
		the Commission calls on Metro government to re-evaluate the
		policing decisions to ensure LMPD is providing adequate police
		services across the entire county.
Misc.	Nemes/	The Commission recognizes that citizens from all across the
141100.	Fleming	Commonwealth of Kentucky and businesses in every county in
	licining	Kentucky contribute to the success of Louisville. We also
		acknowledge that much of the success over our city's history and
		today in no small part depends upon the resources and workers in
		many other counties. The Commission also recognizes that Louisville
		Metro is the strongest economic engine of the Commonwealth of
		Kentucky and that our state is strong when Louisville is strong. To
		that end, the Commission calls on the General Assembly to work with
		local governments in Jefferson County and community leaders to find
		ways to further the economic development of Metro Louisville, which
		includes addressing issues of crime, education, incentivizing home
		ownership, and attracting and retaining businesses to our Metro
		area.
Misc.	Nemes/	The Commission notes that discussions have been ongoing
	Fleming	concerning property valuation. And while conversations have
	, icining	occurred, the Commission is not prepared to recommend policy
		occurred, the Commission is not prepared to recommend policy

		changes at this time. However, the Commission does believe that further inquiry should be made into the question of whether properties are assessed fairly across the county. The PVA handbook requires property assessments to be fair and equitable across the county and the Commission believes further inquiry must be made to ensure those requirements and stratification considerations are being met by location, between newer and older homes, and any other relevant variable as outlined by the DOR. Further, concerning transparency, the Commission recommends that the PVA annually demonstrate that assessments are consistent throughout the county and uniformity exists among property types, with the goal to achieve a more equitable and uniform assessment roll. To that end, the Commission recommends a group of five individuals be appointed to review any and all appropriate records related to the abovereferenced issues and report its findings to the General Assembly and to the Department of Revenue. The five appointments shall be made the following way: two appointed by GLAR, one appointed by the Appraisal Associates, one appointed by the mayor of Louisville Metro, and one appointed by the Jefferson County League of Cities. This group shall have full access to records from the PVA and/or DOR.
Misc.	Nemes/ Fleming	The Commission recognizes that many city services and interaction points have been reduced since merger. For example, the government centers in Valley Station, Okolona, and Middletown have been closed, making it more difficult for residents to interface with their city government. And these closures have occurred even though the population in these areas have increased. The Commission believes Metro government should act to remedy this situation by considering re-opening government centers in various areas around the county, by the mayor creating an office of suburban services and/or by appointing a deputy mayor or two who reside in
Misc.	Butler	Infrastructure: Fund the Department of Public Works to conduct a thorough State of the Infrastructure assessment and planning report to create a technical and objective process for planning which elements of infrastructure need to be updated and by when. This would help with planning expenditure throughout the county. This assessment would include identification of criteria for cataloging all existing infrastructure and transportation assets and make recommendations for infrastructure KPI tracking and long-term maintenance schedules. This would be expanded from our current pavement assessment to include all infrastructure (sidewalks, alleys, guardrail, bridges, lighting, signs & markings).

Misc.	Nemes/ Fleming	The Commission recommends that funds received from the state government for road and transportation capital improvements should be fairly distributed across the county's nonincorporated areas based on population and economic development.
Misc.	Butler	· Ask the state to update Chapter 75 of KRS to allow Fire Districts the ability to have a more flexible taking structure. This chapter was designed over 75 years ago and the price of fire fighting equipment has gone up tremendously in that time as well as the aspect of a volunteer department. Most departments now have paid staff.
Misc.	Butler	· Many projects in the KIPDA area are held up because of the backlog of projects at KYTC, District 5. Not only is this area the most populus in the state, thus creating many projects, the District is also severely understaffed. Projects can easily take a year or more for review because the staffing level is so low. Allocate workers not on so many per District but rather on the caseload in each District. · At a couple of public hearings it was brought up on the maintenance of the ingress and egress ramps for the interstates. Currently KYTC mows the interstates and the ramps three times per year – Metro pays for an extra cut each year. KYTC should realize this is in an urban area and the maintenance of the interstate should occur more frequently than in a rural area.